

FOR PUBLICATION

IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

Shell Seekers, Inc., Charles W.
Consolvo, Linda B. Consolvo, Snegle
Gade Associates, A Limited
Partnership, Charles W. Consolvo,
Trustee of the Yvette B. Lederberg
Trust, Arthur B. Choate, Stewart
Loveland and Stacy Loveland,

Plaintiffs,

v.

Government of the Virgin Islands,
and Roy Martin, Tax Assessor,

Defendants.

Civ. No. 2001-197

ATTORNEYS:

David E. Nichols, Esq.

St. Thomas, U.S.V.I.

For the plaintiffs,

Kerry E. Drue, Esq.

St. Thomas, U.S.V.I.

For the defendants.

DECREE

Moore, J.

Having considered the entire record in this individual case, including the testimony and documentary evidence presented at the trial on January 27, 2003, and based on the Memorandum of even date, it is hereby,

DECREED that the Tax Assessor's Office has failed to assess and tax the litigated properties of plaintiffs at their actual value.

The Court further enters the following remedial orders:

A. Plaintiff Charles W. Consolvo, Parcel Nos. 52E-3 & 52B-2A Estate Thomas (Tax Parcel No. 1-05501-0211-00)

DECREED that Consolvo has overpaid his 1994-1998 property tax bills on these properties by a total of \$6,979.12; and that the plaintiff has underpaid his 1999 and 2000 property taxes by \$2,206.25; accordingly, it is hereby

DECREED that Consolvo is entitled to a refund for the 1994 to 1998 tax years of \$4,772.87 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel 53E-3 & 52B-2A Estate Thomas (Parcel No. 1-05501-0211-00) shall have a value of \$900,000.00 and a tax

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liability of \$6,750.00 for its 1999 tax bill, and a value of

\$1,318,537.00 and a tax liability of \$6,750.00 for its 2000 tax

bill, and that these values and tax liabilities shall remain in

effect and that the government may not require Charles W.

Consolvo to pay any money he may owe for these two property tax

years until the Special Master certifies that the Territory's

property tax system will produce credible and reliable actual

values and, subsequent to such certification, a reassessment of

the property shows that the plaintiff owes money for property tax

years 1999 and 2000.

**B. Plaintiff, Snegle Gade Associates, a Limited
Partnership, commercial property known as Parcel No. 4
Snegle Gade (Tax Parcel No. 1-05302-3919-00)**

DECREED that Snegle Gade Associates has overpaid its 1994-
1998 property tax bills on this property by a total of \$4,208.06;
accordingly, it is hereby

DECREED that Snegle Gade Associates is entitled to a refund
for the 1994 to 1998 tax years of \$4,772.87 plus interest at the
statutory rate of twelve percent from the date each tax bill was
paid; it is further

ORDERED that Parcel No. 4 Snegle Gade (Tax Parcel No. 1-
05302-3919-00) shall have a value of \$110,000.00 and a tax
liability of \$825.00 for its 1999 tax bill, and that these values

and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

C. Plaintiff, Snegle Gade Associates, a Limited Partnership, commercial property known as Parcel No. 5 Snegle Gade (Tax Parcel No. 1-05302-3920-00)

DECREED that Snegle Gade Associates has overpaid its 1994-1998 property tax bills on this property by a total of \$2887.93; accordingly, it is hereby

DECREED that Snegle Gade Associates is entitled to a refund for the 1994 to 1998 tax years of \$2,887.93 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel No. 5 Snegle Gade (Parcel No. 1-05302-3920-00) shall have a value of \$75,000.00 and a tax liability of \$744.62 for its 1999 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

D. Plaintiff, Snegle Gade Associates, a Limited Partnership, commercial property known as Parcel No. 6 Snegle Gade (Tax Parcel No. 1-05302-3921-00)

DECREED that Snegle Gade Associates has overpaid its 1994-1998 property tax bills on this property by a total of \$5,905.75;

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accordingly, it is hereby

DECREED that Snegle Gade Associates is entitled to a refund for the 1994 to 1998 tax years of \$5,905.75 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel No. 6 Snegle Gade (Parcel No. 1-05302-3921-00) shall have a value of \$210,000.00 and a tax liability of \$1,612.50 for its 1999 tax bill; and a value of \$205,000.00 and a tax liability of \$1,575.00 for its 2000 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

E. Plaintiff, Snegle Gade Associates, a Limited Partnership, commercial property known as Parcel No. 6A Snegle Gade (Tax Parcel No. 1-05302-3923-00)

DECREED that Snegle Gade Associates has overpaid its 1994-1998 property tax bills on this property by a total of \$17.70; accordingly, it is hereby

DECREED that Snegle Gade Associates is entitled to a refund for the 1994 to 1998 tax years of \$17.70 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel No. 6A Snegle Gade (Parcel No. 1-05302-

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3923-00) shall have a value of \$10,000.00 and a tax liability of

\$75.00 for its 1999 tax bill, and that these values and tax

liabilities shall remain in effect until such time as the Special

Master certifies that the Territory's property tax system will produce credible and reliable actual values.

F. Plaintiff, Charles W. Consolvo, trustee of the Yvette B. Lederberg Trust, the unimproved land known as Parcel No. D-11 Estate Lovenlund (Tax Parcel No. 1-03002-0323-00)

DECREED that the trustee has overpaid his 1996-1998 property tax bills on this property by a total of \$768.77; accordingly, it is hereby

DECREED that the trustee is entitled to a refund for the 1996 to 1998 tax years of \$768.77 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel No. D-11 Estate Lovenlund (Parcel No. 1-02002-0323-00) shall have a value of \$43,000.00 and a tax liability of \$322.50 for its 1999 tax bill; and a value of \$44,000.00 and a tax liability of \$330.00 for its 2000 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and

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reliable actual values.

**G. Plaintiffs, Charles W. Consolvo and Linda B. Consolvo,
residential property Parcel No. 3S Agnes Fancy (Tax
Parcel No. 1-02804-0280-00)**

DECREED that Charles W. Consolvo and Linda B. Consolvos have overpaid their 1997-1998 property tax bills on this property by a total of \$1,136.32; accordingly, it is hereby

DECREED that the Consolvos are entitled to a refund for the 1997 and 1998 tax years of \$1,136.32 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel No. 3S Agnes Fancy (Parcel No. 1-02804-0280-00) shall have a value of \$260,000.00 and a tax liability of \$1,637.50 for its 1999 tax bill; a value of \$280,000.00 and a tax liability of \$1,787.50 for its 2000 tax bill; and a value of \$295,000.00 for its 2001 tax bill and a tax liability of \$1,900.00 for its 2001 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

**H. Plaintiffs Stewart Loveland and Stacy Loveland,
residential property Parcel Nos. 1-10 and 1-28 St.
Joseph and Rosendahl (Tax Parcel No. 1-02904-0149-00)**

DECREED that Stewart Loveland and Stacy Loveland have overpaid their 1997 and 1998 property tax bills on these properties by a total of \$2,363.25; accordingly, it is hereby

DECREED that Stewart Loveland and Stacy Loveland are entitled to a refund for the 1997 and 1998 tax years of \$2,363.25 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Parcel Nos. 1-10 and 1-28 St. Joseph and Rosendahl (Tax Parcel No. 1-02904-0149-00) shall have a value of \$245,000.00 and a tax liability of \$1,587.50 for its 1999 tax bill; a value of \$250,000.00 and a tax liability of \$1,625.00 for its 2000 tax bill; and a value of \$260,000.00 and a tax liability of \$1,700.00 for its 2001 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

I. Plaintiffs Shell Seekers, condominium unit B, Rainbow Building, Anchorage Condominiums (Tax Parcel No. 1-07803-0336-06)

DECREED that Shell Seekers has overpaid its 1995-1998 property tax bills on this property by a total of \$1,216.20;

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accordingly, it is hereby

DECREED that Shell Seekers is entitled to a refund for the 1995-1998 tax years of \$1,216.20 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that condominium unit B, Rainbow Building, Anchorage Condominiums (Tax Parcel No. 1-07803-0336-06) shall have a value of \$140,000.00 and a tax liability of \$1,050.00 for its 1999 tax bill; a value of \$145,000.00 and a tax liability of \$1,087.50 for its 2000 tax bill; and a value of \$150,000.00 and a tax liability of \$1,125.00 for its 2001 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

J. Plaintiff Arthur B. Choate, condominium unit no. 109, Intrepid Building, Anchorage Condominiums (Tax Parcel No. 1-07803-0336-32)

DECREED that Arthur B. Choate has overpaid his 1995-1998 property tax bills on this property by a total of \$869.89; accordingly, it is hereby

DECREED that Arthur B. Choate is entitled to a refund for the 1995-1998 tax years of \$869.89 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it

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is further

ORDERED that condominium unit no. 109, Intrepid Building, Anchorage Condominiums (Tax Parcel No. 1-07803-0336-32) shall have a value of \$140,000.00 and a tax liability of \$1,050.00 for its 1999 tax bill; a value of \$150,000.00 and a tax liability of \$1,125.00 for its 2000 tax bill; and a value of \$155,000.00 and a tax liability of \$1,162.50 for its 2001 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

K. Plaintiff Linda B. Consolvo, condominium unit no. 301, St. Kitts, Sapphire Hill Condominiums (Tax Parcel No. 1-05804-0336-20)

DECREED that Linda B. Consolvo has overpaid her 1995-1998 property tax bills on this property by a total of \$456.53; accordingly, it is hereby

DECREED that Linda B. Consolvo is entitled to a refund for the 1995-1998 tax years of \$456.53 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Unit No. 301 St. Kitts, Sapphire Hill Condominiums (Parcel No. 05804-0336-20) shall have a value of \$50,000.00 and a tax liability of \$375.00 for its 1999 tax bill;

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a value of \$35,000.00 and a tax liability of \$262.50 for its 2000 tax bill; and a value of \$33,000.00 and a tax liability of \$247.50 for its 2001 tax bill, and that these values and tax liabilities shall remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

**L. Plaintiffs Stewart Loveland and Stacy Loveland,
condominium unit 288 St. Kitts, Sapphire Hill
Condominiums (Parcel No. 1-05804-0336-08)**

DECREED that Stewart Loveland and Stacy Loveland have overpaid their 1994-1998 property tax bills on this property by a total of \$709.01; accordingly, it is hereby

DECREED that Stewart Loveland and Stacy Loveland are entitled to a refund for the 1994-1998 tax years of \$709.01 plus interest at the statutory rate of twelve percent from the date each tax bill was paid; it is further

ORDERED that Unit No. 288 St. Kitts, Sapphire Hill Condominium (Parcel No. 1-05804-0336-08) shall have a value of \$37,000.00 and a tax liability of \$277.50 for its 1999 tax bill; and a value of \$35,000.00 and a tax liability of \$262.50 for its 2000 tax bill, and that these values and tax liabilities shall

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remain in effect until such time as the Special Master certifies that the Territory's property tax system will produce credible and reliable actual values.

ENTERED this 15th day of March, 2004.

FOR THE COURT:

_____/s/_____
Thomas K. Moore
District Judge

ATTEST:
WILFREDO MORALES
Clerk of the Court

By:_____ /s/ _____
Deputy Clerk

Copies to:
Hon. Raymond L. Finch
Hon. Geoffrey W. Barnard
Mrs. Jackson
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Kerry E. Drue, Esq.
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